



4810-31-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Tax and Trade Bureau Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Jennifer Quintana by e-mailing PRA@treasury.gov, calling (202) 622-0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

Title: Drawback on Distilled Spirits Exported.

OMB Control Number: 1513-0042.

Type of Review: Revision of a currently approved collection.

Abstract: Under the Internal Revenue Code (IRC) at 26 U.S.C. 5062, persons who export tax-paid distilled spirits may claim drawback of the excise tax paid on those spirits, under regulations prescribed by the Secretary of the Treasury (the Secretary). Under the TTB regulations, persons use TTB F 5110.30 to claim drawback of the Federal alcohol excise taxes paid on exported distilled spirits. The form requests, among other information, data regarding the claimant, the tax-paid spirits exported, and the amount of tax to be refunded. This information collection is necessary to protect the revenue as it allows TTB to verify that the excise tax has been paid on the spirits and that the spirits have been exported.

Form: TTB F 5110.30.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 800.

Title: Application and Permit to Ship Puerto Rican Spirits to the United States without Payment of Tax.

OMB Control Number: 1513-0043.

Type of Review: Extension without change of a currently approved collection.

Abstract: The Internal Revenue Code (IRC) at 26 U.S.C. 7652 imposes on Puerto Rican distilled spirits shipped to the United States for consumption or sale a tax equal to the internal revenue tax

(excise tax) imposed in the United States on distilled spirits of domestic manufacture. However, the IRC at 26 U.S.C. 5232 provides that distilled spirits imported or brought into the United States in bulk containers may, under regulations prescribed by the Secretary, be withdrawn from Customs custody and transferred to the bonded premises of a domestic distilled spirits plant without payment of the internal revenue tax imposed on such spirits. The IRC at 26 U.S.C. 5314 also states that spirits may be withdrawn from the bonded premises of a distilled spirits plant in Puerto Rico pursuant to an authorization issued under the laws of Puerto Rico. Under those IRC authorities, TTB has issued regulations in 27 CFR part 26, Liquors and Articles from Puerto Rico and the Virgin Islands, which require respondents to use form TTB F 5110.31 to apply for and receive permission to ship Puerto Rican distilled spirits to the United States without payment of Federal excise tax. The form identifies the specific spirits to be shipped, the amount of spirits shipped and received, and the shipment's consignor in Puerto Rico and consignee in the United States. The collected information is necessary to protect the revenue.

Form: TTB F 5110.31.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 375.

Title: Reports of Removal, Transfer, or Sale of Processed Tobacco.

OMB Control Number: 1513-0130.

Type of Review: Revision of a currently approved collection.

Abstract: The Internal Revenue Code at 26 U.S.C. 5722 requires importers and manufacturers of tobacco products, processed tobacco, or cigarette papers and tubes to make reports containing such information, in such form, at such times, and for such periods as the Secretary by regulation

prescribes. While processed tobacco is not subject to Federal excise tax under the IRC, tobacco products subject to such taxes may be manufactured using processed tobacco. To protect the revenue by minimizing diversion of processed tobacco to illegal manufacturers, TTB has issued regulations that require persons holding TTB permits as importers or manufacturers of processed tobacco or tobacco products to report all removals, transfers, or sales of processed tobacco made for export or for shipment to any domestic entity that does not hold a such a permit or a permit to operate as an export warehouse proprietor. In general, respondents must report each such shipment by the close of the next business day using form TTB F 5250.2. However, exporters may apply to TTB to report removals made for export using a monthly summary report. TTB F 5250.2 and the monthly summary report require information identifying the TTB permit holder making the processed tobacco shipment, the type and quantity of processed tobacco shipped, the person(s) purchasing (or receiving) and delivering the processed tobacco, and the destination address of the shipment.

Form: TTB F 5250.2.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 1,613.

Authority: 44 U.S.C. 3501 et seq.

Dated: August 10, 2018.

Spencer W. Clark,

Treasury PRA Clearance Officer.

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